

(For married persons who file a joint federal return but may not file a joint state return
because one spouse is a resident and the other spouse is a nonresident)

Resident's Name: _____

Social Security Number: _____

Nonresident's Name: _____

Social Security Number: _____

Important

• Read the instructions before attempting to complete this schedule.

• Attach this schedule to the return.

	Total	Resident	Nonresident
1. Wages, salaries, tips, etc.	1		
2. Taxable interest (Schedule B, if required)	2		
3. Dividend income (Schedule B, if required)	3		
4. Taxable refunds, credits, or offsets of state and local income taxes	4		
5. Alimony received	5		
6. Business income or (loss) (Schedule C or C-EZ)	6		
7. Capital gain or (loss) (Schedule D) (See instructions)	7		
8. Other gains or (losses) (Form 4797)	8		
9. Taxable amount of IRA distributions	9		
10. Taxable amount of pensions and annuities	10		
11. Rental real estate, royalties, partnerships, S corporations, estates, trusts, etc. (Schedule E)	11		
12. Farm income or (loss) (Schedule F)	12		
13. Unemployment compensation	13		
14. Taxable amount of social security benefits (See instructions)	14		
15. Other income	15		
16. Total income for N.D. income tax purposes (Add Lines 1 through 15)	16		
Adjustments to Income			
17. IRA deduction	17		
18. Medical savings account deduction (Form 8853)	18		
19. Moving expenses (Form 3903 or 3903-F)	19		
20. One-half of self-employment tax	20		
21. Self-employed health insurance deduction	21		
22. Keogh and self-employed SEP and SIMPLE plans	22		
23. Penalty on early withdrawal of savings	23		
24. Alimony paid	24		
25. Total adjustments (Add Lines 17 through 24)	25		
26. Federal adjusted gross income for North Dakota income tax purposes (Line 16 less Line 25)	26		
27. Percentage of adjusted gross income	27	100%	%
Itemized or Standard Deduction (See instructions)			
28. Itemized deductions	28		
29. Standard deduction	29		
30. Subtract Line 28 or 29 from Line 26	30		
31. Exemptions (See instructions)	31		
32. Federal taxable income for North Dakota income tax purposes (Line 30 less Line 31)	32		
See instructions to Lines 33, 34, and 35 before completing			
33. Federal income tax liability (for Form 37-S purposes)	33		
34. Federal income tax (for Form 37 purposes): Resident	34		
35. Federal income tax (for Form 37 purposes): Nonresident	35		

Instructions For Schedule SF

General Information

Schedule SF is to be used **only** by married persons who filed a joint Federal individual income tax return but may not file a joint North Dakota individual income tax return because one spouse is a resident of North Dakota and the other spouse is a nonresident of North Dakota.

Schedule SF is used to report each spouse's share of the joint Federal adjusted gross income. The separate information is then used by each spouse to complete his or her own separate North Dakota return. To determine whether or not the nonresident spouse is required to file a North Dakota return, see **Who Must File A Return** on page 2 of the instructions to the North Dakota individual income tax return. Each spouse required to file a North Dakota return may choose to use either Form 37-S (Short Form) or Form 37 (Long Form).

Important: Because each spouse will use his or her own information from Schedule SF to complete his or her separate North Dakota return, the Federal return line references in the instructions to the North Dakota return (and on the return) must be disregarded. See **Instructions for Transferring Information from Schedule SF to Either Form 37-S or Form 37** on the right hand side of this page.

Instructions for Completing Schedule SF

Lines 1 through 26. Except for lines 7 and 14, enter the income, gains, losses, and adjustments to income from the joint Federal return on the appropriate line in the **Total** column. Enter the amount belonging to each spouse in the **Resident** and **Nonresident** columns. Income, gains, and losses from jointly owned property must be divided equally between the spouses.

For lines 7 and 14, the amounts for capital gain or loss and social security benefits reported on the joint Federal return must be recomputed using the rules that would apply if separate Federal returns had been filed. Enter the recomputed amount for each spouse in the **Resident** and **Nonresident** columns first, and then enter the sum of the recomputed amounts in the **Total** column. These recomputations will cause the adjusted gross income and taxable income amounts for North Dakota purposes to differ from the amounts on your Federal return.

Line 27. Divide each spouse's separate adjusted gross income for North Dakota income tax purposes in the **Resident** and **Nonresident** columns on line 26 by the amount in the **Total** column on line 26. Round the result to the nearest whole percentage and enter the result in the appropriate column.

Line 28. If deductions were itemized for Federal purposes, enter the amount from Schedule A (Federal Form 1040), line 28 in the **Total** column. Multiply this amount by each spouse's percentage on line 27 and enter the result in the appropriate column.

Line 29. If the standard deduction was used for Federal purposes, enter the amount from Federal Form 1040, line 35 or Federal Form 1040A, line 19 in the **Total** column. Enter in the **Resident** and **Nonresident** columns the part of the total amount belonging to each spouse, as shown below:

- | | | |
|----|--|---------------------|
| 1. | If both spouses are under 65 years of age | \$3,450 each |
| 2. | If one spouse is 65 or over and the other spouse is under 65 - Spouse 65 or over | \$4,250 |
| | Spouse under 65 | \$3,450 |
| 3. | If both spouses are 65 or over | \$4,250 each |
| | (Note: If blind, add \$800 to the amount shown for the spouse.) | |

If you used Federal Form 1040EZ and checked "**No**" on line 5 of that form, enter \$6,900 in the **Total** column and \$3,450 in the **Resident** and **Nonresident** columns. However, if you checked "**Yes**" on line 5 of Federal Form 1040EZ, enter the amount from line E of the **Worksheet For Dependents** (on the back of Federal Form 1040EZ) in the **Total** column, and then enter in the **Resident** and **Nonresident** columns the part of the total amount that each respective spouse would be allowed had separate Federal returns been filed.

Line 31. Enter the amount from Federal Form 1040, line 37 or Federal Form 1040A, line 21 in the **Total** column. Each spouse must claim his or her own personal exemption. Multiply the exemption amount for dependents, if any, by each spouse's percentage on line 27, then round to the nearest whole exemption amount (\$2,650) and enter the result in the appropriate column.

If you used Federal Form 1040EZ and checked "**No**" on line 5 of that form, enter \$5,300 in the **Total** column and \$2,650 in the **Resident** and **Nonresident** columns. However, if you checked "**Yes**" on line 5 of Federal Form 1040EZ, enter the amount from line F of the **Worksheet For Dependents** (on the back of Federal Form 1040EZ) in the **Total** column, and then enter in the **Resident** and **Nonresident** columns the part of the total amount (if any) that each respective spouse would be allowed had separate Federal returns been filed.

Line 33. Form 37-S Filers Only - Enter in the **Total** column the amount from Federal Form 1040EZ, line 10, or from Federal Form 1040A, line 23 or from Federal Form 1040, line 39 **less** any credit for prior year minimum tax included on line 44 **plus** line 48 and line 50 **plus** any Section 72(m)(5) excess benefits tax included on line 53. [Note: If there is an amount on Federal Form 1040, line 48 (alternative minimum tax), you are allowed to reduce it by any investment credit included on Federal Form 1040, line 44; however, line 48 may not be reduced below zero]. Multiply this amount by each spouse's percentage on line 27 and enter the result in the appropriate column.

Line 34. Form 37 Resident Filers Only - The resident spouse enters in the **Total** column the amount from Federal Form 1040EZ, line 10 **less** line 8a, the amount from Federal Form 1040A, line 25 **less** line 29c or the amount from Federal Form 1040, line 46 **plus** line 43 and line 50 **plus** any Section 72(m)(5) excess benefits tax and recapture taxes included on line 53 **less** line 56a. Multiply this amount by the resident's percentage on line 27 and enter the result in the **Resident** column.

Line 35. Form 37 Nonresident Filers Only - The nonresident spouse enters in the **Total** column the amount from Federal Form 1040EZ, line 10 **less** line 8a, the amount from Federal Form 1040A, line 25 **less** line 29c or the amount from Federal Form 1040, line 46 **plus** line 50 **plus** any Section 72(m)(5) excess benefits tax and recapture taxes included on line 53 **less** line 56a. Multiply this amount by the nonresident's percentage on line 27 and enter the result in the **Nonresident** column.

Instructions for Transferring Information from Schedule SF to Either Form 37-S or Form 37

Resident Spouse

Form 37-S (Short Form)

Enter amount from Schedule SF:

On Form 37-S:

- | | |
|-----------|--------|
| • Line 26 | Line A |
| • Line 32 | Line B |
| • Line 33 | Line 1 |

Form 37 (Long Form)

Enter amount from Schedule SF:

On Schedule 2 (Form 37):

- | | |
|-----------|---------|
| • Line 26 | Line A |
| • Line 32 | Line 1 |
| • Line 34 | Line 26 |

Note: The percentage on line 27 of Schedule SF must be used to determine the amounts, if any, that are to be entered on lines 3 and 21 of Schedule 2.

Nonresident Spouse

Form 37-S (Short Form)

Enter amount from Schedule SF:

On Form 37-S:

- | | |
|-----------|--------|
| • Line 26 | Line A |
| • Line 32 | Line B |
| • Line 33 | Line 1 |

Note: The nonresident spouse must enter the amounts from lines 1 through 26, Schedule SF on the appropriate lines in Column A, Schedule NR. Schedule NR must be completed to determine the amount to be entered on line 4, Form 37-S.

Form 37 (Long Form)

Enter amount from Schedule SF

On Schedule 3 (Form 37):

- | | |
|-----------|---------|
| • Line 35 | Line 11 |
| • Line 28 | Line 17 |
| • Line 29 | Line 22 |
| • Line 31 | Line 24 |

Note: 1. The nonresident spouse must enter the amounts from lines 1 through 26, Schedule SF on the appropriate lines in Column A, Schedule NR. Schedule NR must be completed to determine the amounts to be entered on line 1, Columns A and B of Schedule 3, Form 37.
2. The percentage on line 27 of Schedule SF must be used to determine the amounts, if any, that are to be entered on lines 18 and 20 of Schedule 3.